

This listing of claims will replace all prior versions, and listings, of claims in the application:

**The Status of the Claims**

1. (Original) A method for fabricating a nonvolatile memory device comprising:  
forming an isolation layer and a non-active region in a semiconductor substrate;  
forming an oxide layer and a polysilicon layer on the substrate;  
forming a sacrificial layer on the polysilicon layer;  
patterning the sacrificial layer to form polymer layers on sidewalls of the sacrificial layer, the polymer layers being generated from the etching of the sacrificial layer; and  
forming a floating gate and a tunnel oxide using the sacrificial layer and the polymer layers as an etching mask.
2. (Original) A method as defined in claim 1, further comprising:  
removing the polymer layers and the sacrificial layer; and  
forming an insulating layer and a polysilicon layer over the substrate, the floating gate, and the tunnel oxide.
3. (Original) A method as defined in claim 1, wherein the sacrificial layer is formed of one selected from the group consisting of TEOS (tetraethyl orthosilicate) oxides and nitride.
4. (Currently Amended) A method as defined in claim 1, wherein a space between [[a]] two adjacent polymer layers is between 300 Å and 1200 Å.

5. (Cancelled)

6. (Cancelled)

**Please add the following new claims:**

7. (New) A method as defined in claim 1, wherein the polymer layers on the sidewalls of the sacrificial layer are separated by less than a lithographic minimum feature size.

8. (New) A method for fabricating a nonvolatile memory device comprising:  
forming an isolation layer and a non-active region in a semiconductor substrate;  
forming an oxide layer and a polysilicon layer on the substrate;  
forming a first sacrificial layer on the polysilicon layer;  
forming a second sacrificial layer on the first sacrificial layer;  
etching the first sacrificial layer using the second sacrificial layer as a mask to form polymer layers on sidewalls of the first and the second sacrificial layers, the polymer layers being generated from the etching of the first sacrificial layer; and  
forming a floating gate and a tunnel oxide using the first and the second sacrificial layers and the polymer layers as an etching mask.

9. (New) A method as defined in claim 8, further comprising:  
removing the polymer layers, the first sacrificial layer and the second sacrificial layer;  
and

forming an insulating layer and a polysilicon layer over the substrate, the floating gate, and the tunnel oxide.

10. (New) A method as defined in claim 8, wherein the polymer layers on the sidewalls of the first and the second sacrificial layers are separated by less than a lithographic minimum feature size.

11. (New) A method as defined in claim 8, wherein the second sacrificial layer comprises a patterned photoresistive material.